

R307. Environmental Quality, Air Quality.**R307-121. General Requirements: Clean Fuel Vehicle Tax Credits.****R307-121-1. Purpose and Authorization.**

This rule is authorized by 59-7-605 and 59-10-1009. These statutes establish criteria and definitions used to determine eligibility for an income tax credit. R307-121 establishes procedures to provide proof of purchase to the board for an item for which an income tax credit is allowed under 59-7-605 and 59-10-1009.

R307-121-2. Definitions.

Definitions. The following additional definitions apply to R307-121.

"Conversion Equipment" means a package which may include fuel, ignition, emissions control, and engine components that are modified, removed, or added to a motor vehicle or special mobile equipment to make that vehicle or equipment eligible.

"Eligible" means:

(i) an OEM vehicle; or

(ii) a vehicle or special mobile equipment on which conversion equipment has been installed that meets the definition of "Certified by the Board" that is found in 59-7-605 and 59-10-1009.

"OEM vehicle" is defined in 19-1-402(8).

R307-121-3. Procedures for OEM Vehicles.

To demonstrate that a vehicle is eligible, proof of purchase shall be made by submitting the following documents to the executive secretary:

(1)(a) a copy of the Manufacturer's Statement of Origin or equivalent manufacturer's documentation showing that the vehicle is an OEM vehicle, or

(b) a signed statement by an American Service Excellence (ASE) certified technician that includes the vehicle identification number and states that the vehicle is an eligible OEM vehicle; and

(2) an original or copy of the purchase order, customer invoice, or receipt including the vehicle identification number (VIN); and

(3) a copy of the vehicle registration.

R307-121-4. Procedures for Vehicles Converted to Clean Fuels.

To demonstrate that a conversion of a motor vehicle to be fueled by clean fuel is eligible, proof of purchase shall be made by submitting the following documentation to the executive secretary:

(1) VIN;

(2) fuel type before conversion;

- 1 (3) fuel type after conversion;
- 2 (4)(a) if within a county with an I/M program, a copy
- 3 of the vehicle inspection report from an approved station
- 4 showing that the converted alternate fuel vehicle meets all
- 5 county emissions requirements for all installed fuel systems,
- 6 or
- 7 (b) a signed statement by an ASE certified technician
- 8 that includes the VIN and states that the conversion is
- 9 functional;
- 10 (5) each of the following:
- 11 (a) conversion system manufacturer,
- 12 (b) conversion system model number,
- 13 (c) date of the conversion, and
- 14 (d) name, address, and phone number of the person that
- 15 converted the vehicle;
- 16 (6) proof of certification required in 59-10-1009(1)(b)
- 17 or 59-7-605(1)(b); and
- 18 (7) a copy of the vehicle registration.
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20 **R307-121-5. Procedures for Special Mobile Equipment**
21 **Converted to Clean Fuels.**

22 To demonstrate that a conversion of special mobile
23 equipment to be fueled by clean fuel is eligible, proof of
24 purchase shall be made by submitting the following
25 documentation to the executive secretary:

- 26 (1) description, including serial number, of the
- 27 special mobile equipment for which credit is to be claimed;
- 28 (2) fuel type before conversion;
- 29 (3) fuel type after conversion;
- 30 (4) the conversion system manufacturer and model
- 31 number;
- 32 (5) the date of the conversion;
- 33 (6) the name, address and phone number of the person
- 34 that converted the special mobile equipment; and
- 35 (7) proof of certification required in 59-10-1009(1)(b)
- 36 or 59-7-605(1)(b).
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39 **KEY: alternative fuels, air pollution, tax credits, motor**
40 **vehicles**

41 **Date of Enactment or Last Substantive Amendment: 2007**

42 **Notice of Continuation: March 26, 2002**

43 **Authorizing, and Implemented or Interpreted Law: 19-2-104;**
44 **59-7-605; 59-10-1009**

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